

CHAPTER 1008

ELECTRONIC DELIVERY OF ASSESSMENTS, NOTICES, OR OTHER INFORMATION BY LOCAL ASSESSORS

S.F. 2059

AN ACT authorizing the use of electronic means for certain notices and information provided by local assessors and including applicability provisions.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. **NEW SECTION. 441.28A Electronic delivery authorized.**

1. If the assessor is required or authorized by [this title](#) to send any assessment, notice, or any other information to persons by regular mail, the assessor may instead provide the assessment, notice, or other information by electronic means if the person entitled to receive the assessment, notice, or information has by electronic or other means, authorized the assessor to provide the assessment, notice, or other information in that manner. An authorization to receive assessments, notices, or other information by electronic means does not require the assessor to provide such items by electronic means and does not prohibit an assessor from providing such items by regular mail.

2. An authorization to receive assessments, notices, or other information by electronic means pursuant to [this section](#) shall continue until revoked in writing by the person. Such revocation may be provided to the assessor electronically in a manner approved by the assessor.

3. Electronic means includes delivery to an electronic mail address or by other electronic means reasonably calculated to apprise the person of the information that is being provided, as designated by the authorizing person.

4. Any assessment, notice, or other information provided by the assessor to a person pursuant to [this section](#) is deemed to have been mailed by the assessor and received by the person on the date that the assessor electronically sends the information to the person or electronically notifies the person that the information is available to be accessed by the person.

5. An authorization under [this section](#) also applies to information that is not expressly required by law to be sent by regular mail, but that is customarily sent by the assessor using regular mail, to persons entitled to receive the information.

6. Information compiled or possessed by the assessor for the purposes of complying with authorizations for delivery by electronic means under [this title](#), including but not limited to taxpayer electronic mail addresses, waivers, waiver requests, waiver revocations, and passwords or other methods of protecting taxpayer information are not public records and are not subject to disclosure under [chapter 22](#).

Sec. 2. **APPLICABILITY.** This Act applies to assessments, notices, or other information provided by assessors on or after July 1, 2018.

Approved March 15, 2018